


Form 13449 (May 2015)	Department of the Treasury - Internal Revenue Service Agreement to Assessment and Collection of Penalties Under 31 USC 5321(a)(5) and 5321(a)(6)	Internal Revenue Service RECEIVED JUN 08 2017 FBAR Penalty Detroit, MI
Name of account holder ALEXANDRU BITTNER		
Social security number (SSN) or Employer identification number (EIN) 0102		
Address of account holder (Number, Street, City or Town, State, ZIP code)		
Definition of Penalty Statutes 1. Foreign Financial Agency Transaction Violation — willful failure to meet recordkeeping requirements and/or report a foreign account on FinCEN Report 114, Report of Foreign Bank and Financial Accounts (FBAR): 31 USC 5321(a)(5) and 31 CFR sections 1010.350, 1010.420 and 1010.820(g)(2) 2. Foreign Financial Agency Transaction Violation — non-willful failure to meet recordkeeping requirements and/or report a foreign account on FinCEN Report 114, Report of Foreign Bank and Financial Accounts (FBAR): 31 USC 5321(a)(5) and 31 CFR sections 1010.350, 1010.420 and 1010.820(g)(2) 3. Negligent Failure to Report: 31 USC 5321(a)(6) and 31 CFR sections 1010.350 and 1010.820(h) 4. Negligent Failure to Meet Recordkeeping Requirements: 31 USC 5321(a)(6) and 31 CFR sections 1010.420 and 1010.820(h) 5. Pattern of Negligent Activity: 31 USC section 5321(a)(6)(B)		
TOTAL proposed penalty (from Page 2 of 2)		\$ 2720000
Signature Authorization		
I consent to the immediate assessment and collection of the penalty amount specified above plus any interest and penalty as provided by law.		
Your signature		Date signed
Representative's signature (valid only with Power of Attorney attached)		Date signed
Name of entity (for corporations, partnerships, trusts, etc., when EIN specified above)		
Signature of authorized officer	Title	Date signed
Signature of authorized officer	Title	Date signed
Name of examiner ANH REACH	Employee ID number 1000245909	Date (mmddyyyy) 06/06/2017
Office of examiner 12309 N. MOPAC EXPRESSWAY, MS4309AUNW, AUSTIN, TX 78757		
Name of supervisor JOSEPH M. RENEAU	Employee ID number 1000729989	Date (mmddyyyy) 06/06/2017
Office of supervisor 12309 N. MOPAC EXPRESSWAY, MS4309AUNW, AUSTIN, TX 78757		
		

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Form **13449** (Rev. 5-2015)
**Government
Exhibit**

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Foreign Account Penalty Information

Name of account holder ALEXANDRU BITTNER	Account holder ID (EIN or SSN) 0102
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Foreign Account 1

Calendar year 2007	Foreign Bank, Institution, or Agent(s) SEE ATTACHED SPREADSHEET	Proposed penalty per "Definition of Penalty Statutes" (Check applicable box(es)) <input type="checkbox"/> (1) <input checked="" type="checkbox"/> (2) <input type="checkbox"/> (3) <input type="checkbox"/> (4) <input type="checkbox"/> (5)
Maximum value of account \$ 10,127,860	Foreign account number(s) SEE ATTACHED SPREADSHEET	Amount of penalty \$ 610000

Foreign Account 2

Calendar year 2008	Foreign Bank, Institution, or Agent(s) SEE ATTACHED SPREADSHEET	Proposed penalty per "Definition of Penalty Statutes" (Check applicable box(es)) <input type="checkbox"/> (1) <input checked="" type="checkbox"/> (2) <input type="checkbox"/> (3) <input type="checkbox"/> (4) <input type="checkbox"/> (5)
Maximum value of account \$ 10,420,152	Foreign account number(s) SEE ATTACHED SPREADSHEET	Amount of penalty \$ 510000

Foreign Account 3

Calendar year 2009	Foreign Bank, Institution, or Agent(s) SEE ATTACHED SPREADSHEET	Proposed penalty per "Definition of Penalty Statutes" (Check applicable box(es)) <input type="checkbox"/> (1) <input checked="" type="checkbox"/> (2) <input type="checkbox"/> (3) <input type="checkbox"/> (4) <input type="checkbox"/> (5)
Maximum value of account \$ 3,053,884	Foreign account number(s) SEE ATTACHED SPREADSHEET	Amount of penalty \$ 530000

Foreign Account 4

Calendar year 2010	Foreign Bank, Institution, or Agent(s) SEE ATTACHED SPREADSHEET	Proposed penalty per "Definition of Penalty Statutes" (Check applicable box(es)) <input type="checkbox"/> (1) <input checked="" type="checkbox"/> (2) <input type="checkbox"/> (3) <input type="checkbox"/> (4) <input type="checkbox"/> (5)
Maximum value of account \$ 16,058,319	Foreign account number(s) SEE ATTACHED SPREADSHEET	Amount of penalty \$ 530000

Foreign Account 5

Calendar year 2011	Foreign Bank, Institution, or Agent(s) SEE ATTACHED SPREADSHEET	Proposed penalty per "Definition of Penalty Statutes" (Check applicable box(es)) <input type="checkbox"/> (1) <input checked="" type="checkbox"/> (2) <input type="checkbox"/> (3) <input type="checkbox"/> (4) <input type="checkbox"/> (5)
Maximum value of account \$ 15,137,405	Foreign account number(s) SEE ATTACHED SPREADSHEET	Amount of penalty \$ 540000

Foreign Account 6

Calendar year	Foreign Bank, Institution, or Agent(s)	Proposed penalty per "Definition of Penalty Statutes" (Check applicable box(es)) <input type="checkbox"/> (1) <input type="checkbox"/> (2) <input type="checkbox"/> (3) <input type="checkbox"/> (4) <input type="checkbox"/> (5)
Maximum value of account \$	Foreign account number(s)	Amount of penalty \$

TOTAL proposed penalty (Enter here and on Page 1 of 2) \$ 2720000

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Personal Foreign Financial Accounts

T/P's Ref	W/P Tab#	Name on Account	Name of Bank	Currency	Account #	05/21/12 09/27/13		
						Max. Bal 2007	Max. Bal 2007	Max. Bal 2008
A	1	Alexandru Bittner	UniCredit Tiriac Bank	RON			\$495,373	
A	2	Alexandru Bittner	UniCredit Tiriac Bank	USD			\$36,100	
A	3	Alexandru Bittner	UniCredit Tiriac Bank (HVB Bank)	EUR		\$470,278	\$405,940	\$500,000
B	4	A. Bittner	Pireaus	LEU				
B	5	A. Bittner	Pireaus	LEU				
B	6	A. Bittner	Pireaus	USD				
B	7	A. Bittner	Pireaus	USD				
B	8	A. Bittner	Pireaus	USD				
B	9	A. Bittner	Pireaus	USD				
C	10	Alexandru Bittner	Raiffeisen Bank S.A.	USD				
C	11	Alexandru Bittner	Raiffeisen Bank S.A.	USD			\$10,270	
D	12	Bittner Alexandru	Finansbank (Romania) S.A.,	USD	1170		\$7,450	
E	13		Finansbank Sucursala Doamnei	USD	1250 7			
F	14	Alexandru Bittner	Banque SCS Alliance	EUR	536 0		\$10,000	
F	15	Alexandru Bittner	Leichtensteinische Landesbank	USD	537 1			
G	16		Aktiengesellschaft	USD	010 0			
G	17		Royal Bank of Canada (Suisse) SA	EUR	070 0		\$516,148	
Bittner						\$470,278	\$1,481,281	\$500,000
Banca Agriola							\$8,646,579	
							\$10,127,860	

TOTALS of Personal Accts

Total from Business Accts

[illegible]

\$1,140,000

\$1,058,689	\$1,473,333	\$915,757	\$659,350	\$2,333,954	\$996,000	\$4,817,298
\$9,366,513		\$2,138,127		\$13,724,368		\$10,820,112
\$10,420,152		\$3,053,884		\$16,058,319		\$15,137,405

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FBARs Business Foreign Financial Accounts

	Name on Account	Name of Bank	Currency	IBAN or CONT:
not listed	Hotel Venetia Co SA	La Banca Comerciala Comana		0001
A-1	Hotel Venetia Co SA	Banca Comerciala Romana		0001
A-2	Hotel Venetia Co SA	Banca Comerciala Romana		0001
A-3	Hotel Venetia Co SA	Banca Comerciala Romana		0001
B-1	Hotel Venetia Co SA	Alpha Bank Romania		EU01
B-2	Hotel Venetia Co SA	Alpha Bank Romania		RO01
B-3	Hotel Venetia Co SA	Alpha Bank Romania		US01
A-1	Afrodita Estival SRL	Bana Comerciala Romana		0001
B-1	Afrodita Estival SRL	Raiffeisen Bank		4978
A-1	Agercom Grup SRL	Credit Europe Bank		RO01
A-1	Metacom Grup SRL	Credit Europe Bank		RO01
A-1	Citymob International SRL	Credit Europe Bank		RO01
A-1	Comprest SA	Unicredit Tiriac Bank		0003
B-1	Comprest SA	RBS Romania Bank		2746
C-1	Comprest SA	Piraeus Bank		1000
D-1	Comprest SA	Banca Transilvania		47XX
E-1	Comprest SA	Raiffeisen Bank		1606
F-1	Comprest SA	Volksbank		12701
A-1	NBN Com SRL	Raiffeisen Bank		0465
	Grupul Roman de Investitii-			
A-1	GRI SRL	Credit Europe Bank		RO02
	Grupul Roman de Investitii-			
B-1	GRI SRL	OTP Bank (ex RoBank)		RO01
A-1	Agreement Serv SRL	Banca Comerciala Romana		0001
A-2	Agreement Serv SRL	Banca Comerciala Romana		0001
B-1	Agreement Serv SRL	Unicredit Tiriac Bank		8310
A-1	Terra Invest SRL	OTP Bank (ex RoBank)		RO01
A-1	Prodlemn Maneciu SRL	BRD Group Societe Generale		3000
A-1	Anfrance Impex SRL	BRD Group Societe Generale		4450

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FBARs Business Foreign Financial Accounts

	Name on Account	Name of Bank	Currency	IBAN or CONT:
A-1	Piscicola Tour SRL	Piscicola Tour SRL	ROL	0310
A-2	Piscicola Tour SRL	Piscicola Tour SRL		0320
A-3	Piscicola Tour SRL	Piscicola Tour SRL		0020
B-1	Piscicola Tour SRL	Banca Romana Pentru Dezoltare		3700
B-2	Piscicola Tour SRL	Banca Romana Pentru Dezoltare		3700
B-3	Piscicola Tour SRL	Banca Romana Pentru Dezoltare		3700
X	Piscicola Tour SRL	Banca Romana Pentru Dezoltare		8310
C-1	Piscicola Tour SRL	Raiffeisen Bank		5107
C-2	Piscicola Tour SRL	Raiffeisen Bank		
D-1	Piscicola Tour SRL	Banca Comerciala Romana		0001
A-1	Ecofish SRL	HVB Bank Romania SA		7310
A-2	Ecofish SRL	HVB Bank Romania SA		7320
B-1	Ecofish SRL	Exim Bank		RO02
B-2	Ecofish SRL	Exim Bank		EU02
C-1	Ecofish SRL	Raiffeisen Bank		5744
D-1	Ecofish SRL	BRD Group Societe Generale		3700
D-2	Ecofish SRL	BRD Group Societe Generale		3700
E-1	Ecofish SRL	Banca Comerciala Romana		0001
E-2	Ecofish SRL	Banca Comerciala Romana		0003
A-1	Danubiu RO 2002 SRL	HVB Bank Romania SA		9310
B-1	Danubiu RO 2002 SRL	Exim Bank		RO02
B-2	Danubiu RO 2002 SRL	Exim Bank		US02
D-1	Danubiu RO 2002 SRL	BRD Group Societe Generale		3700
D-2	Danubiu RO 2002 SRL	BRD Group Societe Generale		3700
E-1	Danubiu RO 2002 SRL	Banca Comerciala Romana		0003
A-1	Piscicola Murighiol SRL	BRD Group Societe Generale		3700
B-1	Piscicola Murighiol SRL	Trezorerie		4461
C-1	Piscicola Murighiol SRL	Banca Comerciala Romana		0001
C-1	Turism Si Agrement SA	Raiffeisen Bank		5744

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FBARs Business Foreign Financial Accounts

	Name on Account	Name of Bank	Currency	IBAN or CONT:
D-1	Turism Si Agreement SA	BRD Group Societe Generale		3700
C-1	Piscicola Jurilovca SA	Raiffeisen Bank		5335
A-1	Aviprod SRL	BRD Group Societe Generale		3700
B-1	Aviprod SRL	Trezorerie		0374
C-1	Aviprod SRL	Raiffeisen Bank		1519
A-1	Aquarom Elite SRL	Raiffeisen Bank		3741
A-2	Aquarom Elite SRL	Raiffeisen Bank		7308
A-3	Aquarom Elite SRL	Raiffeisen Bank		2246
A-4	Aquarom Elite SRL	Raiffeisen Bank		5227
A-1	Rondo Invest SRL	Unicredit Tiriac Bank		6000
A-2	Rondo Invest SRL	Unicredit Tiriac Bank		6001
B-1	Rondo Invest SRL	RBS Romania Bank		7892
C-1	Rondo Invest SRL	Piraeus Bank		1000
A-1	Top Invest	Europe Bank Romania SA		RO01
A-1	Starmob International SRL	Credit Europe Bank		RO01
A-1	Supermob Intl SRL	Credit Europe Bank		RO01
A-1	Midas Construct SRL	Credit Europe Bank		RO02
A-1	Intelgralnet SRL	OTP Bank (ex RoBank)		RO01
A-1	Metamob Intl SRL	OTP Bank (ex RoBank)		RO01
A-1	Beta Mac Grup SRL	Unicredit Tiriac Bank		0310
A-1	LCA Service SRL	Credit Europe Bank		RO02
A-1	Midas Constructii 2000 SRL	Credit Europe Bank		RO03
B-1	Midas Constructii 2000 SRL	Raiffeisen Bank		
C-1	Midas Constructii 2000 SRL	Banca Comerciala Romana		
D-1	Midas Constructii 2000 SRL	OTP Bank (ex RoBank)		1800
A-1	Stibro 2000 SRL	Credit Europe Bank		1100
A-2	Stibro 2000 SRL	Credit Europe Bank		RO01
B-1	Stibro 2000 SRL	Raiffeisen Bank		EUR1
B-2	Stibro 2000 SRL	Raiffeisen Bank		1279
A-1	Hotel Venetia SRL	Credit Europe Bank		1280
				RO02

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FBARS

Business Foreign Financial Accounts

	Name on Account	Name of Bank	Currency	IBAN or CONT:
	Intertrade Distributie			
A-1	Produse Alimentare SRL	Banca Comerciala Romana		0001
	Intertrade Distributie			
A-2	Produse Alimentare SRL	Banca Comerciala Romana		0002
	Intertrade Distributie			
B-1	Produse Alimentare SRL	BRD Group Societe Generale		4450
	Intertrade Distributie			
B-2	Produse Alimentare SRL	BRD Group Societe Generale		4450
	Intertrade Distributie			
B-3	Produse Alimentare SRL	BRD Group Societe Generale		4450
	Intertrade Distributie			
C-1	Produse Alimentare SRL	Trezorerie		5559
	Intertrade Distributie			
C-2	Produse Alimentare SRL	Trezorerie		7728
	Intertrade Distributie			
C-3	Produse Alimentare SRL	Trezorerie		3225
	Intertrade Distributie			
D-1	Produse Alimentare SRL	Banca Italo Romena		CC01
	Intertrade Distributie			
D-2	Produse Alimentare SRL	Banca Italo Romena		CK01
	Intertrade Distributie			
D-3	Produse Alimentare SRL	Banca Italo Romena		CC01

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FBARS

	09/27/13		09/27/13		09/27/13		09/27/13		09/27/13		09/27/13	
	Max. Bal	2006	Max. Bal	2007	Max. Bal	2008	Max. Bal	2009	Max. Bal	2010	Max. Bal	2011
not listed												
A-1	1	\$16,834	1	\$1,136	1	\$1,432	1	\$444	1	\$415	1	\$406
A-2	1	\$194,662	1	\$132,607	1	\$818	1	\$647	1	\$854	1	\$790
A-3	1	\$367	1	\$410	1	\$388	1	\$292	1	\$299	1	\$292
B-1	1	\$663,808	1	\$83,818	1	\$1	1	\$1	1	\$1	1	\$1
B-2	1	\$374,423	1	\$4,279	1	\$84	1	\$62,532	1	\$695	1	\$726
B-3	1	\$20	1	\$23	1	\$22	1	\$18	1	\$17	1	\$18
A-1	1	\$7,853	1	\$2,995	1	\$611	1	\$477	1	\$431	1	\$426
B-1	1	\$21,416	1	\$1,928,242	1	\$216,388	1	\$133,158	1	\$117,145	1	\$56,633
A-1	1	\$11,779										
A-1	1	\$22,924										
A-1	1	\$8,505										
A-1	1	\$26,740	1	\$36,189	1	\$30,762	1	\$52,955	1	\$103,131	1	\$151,505
B-1	1	\$86,942	1	\$187,510	1	\$538,440	1	\$217,847	1	\$231,309	1	\$140,974
C-1										\$6	1	\$297,595
D-1	1		1	\$10,031	1	\$8,018	1	\$11,578	1	\$45,430	1	\$52,735
E-1									1	\$635	1	\$45,602
F-1											1	\$131,358
A-1	1	\$18,754	1	\$22,632	1	\$17,546	1	\$16,865	1	\$14,967	1	\$95,539
A-1												
B-1												
A-1	1	\$4,338										
A-2	1	\$24,375	1	\$18,687								
B-1	1	\$10,835	1	\$24,376	1	\$37,589	1	\$2,596				
A-1	1	\$19,354	1	\$15,878								
A-1												
A-1	1	\$1,543	1	\$1,096	1	\$379	1	\$287	1	\$294	1	\$11,256
												\$316

9/27/13 FBARs	09/27/13		09/27/13		09/27/13		09/27/13		09/27/13		09/27/13		09/27/13	
	Max. Bal	2006	Max. Bal	2007	Max. Bal	2008	Max. Bal	2009	Max. Bal	2010	Max. Bal	2011	Max. Bal	2011
A-1	1	\$495,275	1	\$1,442,328	1	\$2,176,972	1	\$229,550	1	\$158,425	1	\$52,588	1	\$52,588
A-2														
A-3	1	\$449,959												
B-1	1	\$289,789	1	\$481,964	1	\$291,020	1	\$124,785	1	\$671,277	1	\$1,091,844	1	\$1,091,844
B-2	1	\$498,030												
B-3	1	\$34,154	1	\$21,307	1	\$24,349	1	\$52,030	1	\$45,529	1	\$49,853	1	\$49,853
X														
C-1	1	\$143,866	1	\$18,431										
C-2														
D-1	1	\$71,349	1	\$18,092										
A-1	1	\$79,853	1	\$75,830	1	\$15,995	1	\$28,055						
A-2	1	\$58,730												
B-1	1	\$127,884	1	\$487,310										
B-2	1	\$18,500												
C-1	1	\$17,535												
D-1	1	\$374,761	1	\$533,479	1	\$84,250	1	\$67,850						
D-2	1	\$18,500	1	\$12,310										
E-1	1	\$70,768	1	\$37,009	1	\$107,477	1	\$10,530						
E-2			1	\$62,570	1	\$50,220								
A-1	1	\$370,166	1	\$22,955	1	\$70,325	1	\$24,929						
B-1	1	\$75,010	1	\$395,205										
B-2														
D-1	1	\$199,322	1	\$90,640	1	\$49,314	1	\$19,271						
D-2			1	\$25,613										
E-1	1	\$34,239	1	\$102,500	1	\$58,409								
A-1							1	\$100,093	1	\$1,355,585	1	\$1,359,333	1	\$1,359,333
B-1													1	\$1,372,859
C-1			1	\$95,404	1	\$142,786	1	\$51,851						
C-1														

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FBARs

	09/27/13 Max. Bal 2006	09/27/13 Max. Bal 2007	09/27/13 Max. Bal 2008	09/27/13 Max. Bal 2009	09/27/13 Max. Bal 2010	09/27/13 Max. Bal 2011
D-1						
C-1	1	\$5,811	1 \$5,453	1 \$4,987	1 \$9,013	1 \$3,666
A-1		1	\$73,811	1 \$15,780	1 \$25,443	1 \$18,616
B-1			1	\$16,504		
C-1						
A-1	1	\$108,813	1 \$165,621	1 \$148,717	1 \$48,595	1 \$20,001
A-2					1 \$568,910	1 \$1,898,831
A-3						
A-4					1 \$117	1 \$348
A-1					1 \$315,734	1 \$24,745
A-2					1 \$300,446	1 \$52
B-1	1	\$169,447	1 \$362,390	1 \$163,704	1 \$128,114	
C-1					1 \$5,880,729	1 \$1,428,908
A-1	1	\$19,048	1 \$55,271	1 \$231,024	1 \$158,313	1 \$79,755
A-1	1	\$8,858	1 \$12,567	1 \$16,216	1 \$16,713	1 \$14,154
A-1	1	\$47,694		1	\$12,392	1 \$4,922
A-1	1	\$5,183	1 \$24,930	1 \$2,634,987	1 \$10,923	1 \$5,065
A-1	1	\$12,661	1 \$21,645	1 \$18,301	1 \$17,937	1 \$34,646
A-1	1	\$10,621	1 \$7,062	1 \$11,862	1 \$12,902	1 \$98,586
A-1	1	\$7,867			\$8,468	
A-1	1	\$871	1 \$205	1 \$80	1 \$197	1 \$33
A-1	1	\$84,245	1 \$127,116	1 \$195,249	1 \$29,791	1 \$1,083
B-1	1	\$261,529	1 \$25,476	1 \$12,043		
C-1	1	\$23,565	1 \$14,690			
D-1	1	\$2,036				
A-1	1	\$6,694	1 \$460,914	1 \$31	1 \$25	1 \$25
A-2	1	\$317	1 \$366	1 \$290	1 \$234	1 \$230
B-1	1	\$5,856	1 \$328,584	1 \$13,127	1 \$17,028	1 \$5,166
B-2	1	\$2,249			\$12,056	
A-1	1	\$15,435	1 \$3,876	1 \$2,769	1 \$385	1 \$479

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FBARs	09/27/13		09/27/13		09/27/13		09/27/13		09/27/13		09/27/13	
		Max. Bal 2006		Max. Bal 2007		Max. Bal 2008		Max. Bal 2009		Max. Bal 2010		Max. Bal 2011
A-1	1	\$119,329	1	\$118,508								
A-2	1	\$55,301	1	\$55,512								
B-1	1	\$113,916	1	\$402,211	1	\$773,247	1	\$80,507	1	\$1,663,291	1	\$783,898
B-2	1	\$30,610	1	\$292,553	1	\$904,289	1	\$105,567	1	\$45,417	1	\$70,599
B-3	1	\$54,137										
C-1	1	\$16,613										
C-2			1	\$18,166	1	\$22,128	1	\$28,879				
C-3							1	\$21,396	1	\$17,259		
D-1					1		1	\$33,818	1	\$1,018,700	1	\$989,592
D-2									1	\$10,966	1	\$12,908
D-3							1	\$32,787	1	\$488,291	1	\$411,634
<hr/>												
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62 \$5,997,723 54 \$8,646,579 44 \$9,366,513 47 \$2,138,127 46 \$13,724,368 46 \$10,820,112												